

Clerk of
county board.

Copy of pro-
ceedings to
State board.

Returns of
aggregate and
average values.

Accounts in
detail.

Lists, schedules,
statements and
books to be filed
before payment
of compensa-
tion.

List-takers and
assessors not
to be paid until
they have com-
plied with law.
Judgment of
commissioners as
to time.

Land listed at
assessed value
in nonassess-
ment years.

Personal prop-
erty listed and
assessed.

List-taker to
correct land
value.

Pay of county
commissioners
as board of
equalization.

advantages possessed by each tract or lot. The clerk of said board of county commissioners shall be clerk of the board of equalization, and shall within five days after adjournment of said board furnish the State Tax Commission with a copy of all proceedings of the county board of equalization with respect to any and all changes made by such board of valuations made and returned by the township list-takers and assessors. The clerk of the board shall also furnish the State Tax Commission within five days after adjournment of the county board of equalization, on blanks to be furnished by the Commission, statement from the returns made by the township list-takers and assessors of aggregate value of real and personal property by townships and as a whole for the county and average value per unit of land acreage and of the several classes of livestock.

SEC. 27. *Compensation of township list-takers and assessors.*

Township list-takers and assessors shall make out their accounts in detail, giving the date of each day when they shall have been employed, which account they shall verify under oath. They shall not be entitled to compensation until they shall have filed lists, schedules, statements, and books appertaining to assessment of property for such year with the county assessor for the clerk of the board of county commissioners, the books to be accurately made up, showing correct total values for each class of property, average value per unit and aggregate value of all property in the township. The list-takers and assessors shall not be entitled to pay unless they have performed the labor and made return in strict compliance with the law. The county commissioners shall be the judge of the number of days actually necessary for taking the lists and may regulate the same when a greater number of days are charged for than they deem necessary.

SEC. 28. *Listing in off years; correcting assessment.*

Except in the year when there shall be an assessment of real property, the township list-taker and assessor shall list the lands in his township at the valuation previously assessed on the same and shall list and assess all personal property in said township. Such township list-taker and assessor shall correct any parcel of real property on which any structure of over one hundred dollars value may have been erected or improved in excess of the value of one hundred dollars or on which any structure of the like value shall have been destroyed, agreeably to the returns made in accordance with the provisions of this act.

SEC. 29. *Compensation as members of board of equalization.*

The members of the board of county commissioners shall be allowed, each as a member of the board of equalization, their usual compensation per diem for the number of days actually